

## 2020 Kansas Statutes

**46-1123. Procurement of firm or firms to perform an audit; procedure.** (a) In the procurement of a firm or firms to perform an audit or audit work, the post auditor shall encourage firms engaged in the lawful practice of their profession to place their names on the list maintained by the post auditor of bidders to receive invitations for bid on post audit contracts.

(b) The post auditor shall establish specifications, with the advice of the head of each state agency to be audited, for the conduct by a firm or firms of the audit. The specifications shall be used in preparing invitations for bid and evaluating the bids received.

(c) For audits to be performed by a firm or firms, the post auditor shall issue an invitation for bid to all firms who have requested to be on the bidders' list and others who request a copy after notice in the Kansas register. The invitation shall request information on the firm's qualifications, the qualifications of staff to be assigned to the job, the firm's technical approach to the audit and the fee. The post auditor shall evaluate the bids received in response to the invitations and for each audit shall prepare a list of at least three and not more than five firms which are, in the opinion of the post auditor, qualified to perform such audit. Such list shall be submitted to the contract audit committee.

(d) Two or more separate audits may be combined by the contract audit committee for the purpose of procuring audit services for all such audits from a single firm, and in each such case such combined audits shall be construed to be a single audit for all purposes under K.S.A. 46-1123, and amendments thereto, and K.S.A. 46-1125 through 46-1127, and amendments thereto.

**History:** L. 1980, ch. 153, § 4; L. 1984, ch. 191, § 11; L. 2018, ch. 89, § 29; July 1, 2019.